

Expenditure Object Codes

OGRP	OTYP	OCAT	OCLS	OBJT	ACCOUNT NAME	DEFINITION/DESCRIPTION/USES
10	11	11			Statutory Pers Sys Sal and Wages	These codes are used to record compensation paid to full/part time and temporary classified state employees. Excludes compensation paid to contractual employees, nonclassified employees or payments to individuals not considered employees of the state.
10	11	12			Contractual Employee Wages	These codes are used to record compensation paid to contract employees or other non-classified state employees. Excludes compensation paid to classified state employees or amounts paid to individuals not considered employees of the state.
10	11	14	131	1340	Employee Cash Incentive Awards	This code is used to record cash payments to employees for exemplary service, work performance or achievements. These amounts must be captured by the state's payroll system and reported as compensation on the employees W-2.

OGRP	OTYP	OCAT	OCLS	OBJT	ACCOUNT NAME	DEFINITION/DESCRIPTION/USES
------	------	------	------	------	--------------	-----------------------------

10	11	14	131	1350	Employee Non-Cash Incentive Awards	This code is used to record the value of non-monetary awards given infrequently to employees for exemplary service, work performance, or achievements. Awards with values less than \$100 are not reportable for federal tax purposes. Awards with values equal to or greater than \$100 are 100 percent reportable for federal tax purposes and must be captured by the state's payroll system
10	15	15	153	1531	SPS Higher Ed Institution Tuition/Reimbursement	This code is used to record tuition, meaning payments for graduate or undergraduate courses taken by classified state employees at institutions of higher education. This code should only be used if the related budget is in a personal services or special purpose long bill line item.
10	15	16	163	1631	CN Higher Ed Institution Tuition/Reimbursement	This code is used to record tuition, meaning payments for graduate or undergraduate courses taken by contract or non-classified state employees at institutions of higher education. This code should only be used if the related budget is in a personal services or special purpose long bill line item.

OGRP	OTYP	OCAT	OCLS	OBJT	ACCOUNT NAME	DEFINITION/DESCRIPTION/USES
------	------	------	------	------	--------------	-----------------------------

10	19	19	191	1910	Personal Services - Temporary Services	This code is used to record payments to individuals (non state employees) or firms as defined by Section 11 (c) in the headnotes to the Long Bill. This code should only be used if the related budget is in a personal services or special purpose long bill line item. All expenditures must be reviewed by the Dept. of Personnel Privatization Program unless the state agency has a written waiver approved by the Program. Payments charged to these codes are 1099 reportable.
----	----	----	-----	------	---	---

10	19	19	191	1920	Personal Services - Professional	This code is used to record payments to individuals (non state employees) or firms as defined by Section 11 (b) in the headnotes to the Long Bill, except for physicians and nurses that are charged to 1940. This code should only be used if the related budget is in a personal services or special purpose long bill line item. All expenditures must be reviewed by the Dept. of Personnel Privatization Program unless the state agency has a written waiver approved by the Program. Payments charged to these codes are 1099 reportable.
----	----	----	-----	------	-------------------------------------	--

OGRP	OTYP	OCAT	OCLS	OBJT	ACCOUNT NAME	DEFINITION/DESCRIPTION/USES
------	------	------	------	------	--------------	-----------------------------

10	19	19	191	1930	Purchased Services - Litigation Expenses	This code is used to record charges associated with legal cases handled by the Department of Law for billings of litigation expenses in excess of the first \$500. This does not include attorney/paralegal time. It includes costs for process of services, witness fees and expenses, investigative costs, legal published notices, and depositions and transcripts.
10	19	19	191	1940	Personal Services - Medical Services	This code is used to record charges for the purchase of medical services from health or medical care providers, but not medical supplies or equipment. Examples include physician, nurse, dental, mental, eye care, physical therapy, diagnostic and medical laboratory services. This code is not to be used for payments to state employees. This code should only be used if the related budget is in a personal services or special purpose long bill line item. All expenditures must be reviewed by the Department of Personnel Privatization Program unless the state agency has a written waiver approved by the Program. These services are 1099 reportable.
10	19	19	191	1960	Personal Services - IT - Hardware	This code is used to record personal services costs associated with maintenance of IT hardware.

<i>OGRP</i>	<i>OTYP</i>	<i>OCAT</i>	<i>OCLS</i>	<i>OBJT</i>	<i>ACCOUNT NAME</i>	<i>DEFINITION/DESCRIPTION/USES</i>
10	19	19	191	1961	Personal Services - IT - Software	This code is used to record costs associated with the development of software including tailoring off-the-shelf commercially available software to the needs of the business function. This code is also used to record costs associated with the installation and turnover of software systems to the departments including project management, training and system documentation.
10	20	20	200	1890	Shadow Payroll with Burden - Contra	This code is used only by the Department of Transportation as means of charging fully-loaded salaries against highway construction projects. The account is a contra account to various 1xxx personal services object codes.
20	21	21	215		Cleaning Services	These codes are used to record the purchase of cleaning, janitorial, or grounds maintenance services related to property owned or leased by a state agency. These codes are not to be used for payments to state employees. All expenditures must be reviewed by the Dept. of Personnel Privatization Program unless the state agency has a written waiver approved by the Program. Payments for these services are 1099 reportable.

<i>OGRP</i>	<i>OTYP</i>	<i>OCAT</i>	<i>OCLS</i>	<i>OBJT</i>	<i>ACCOUNT NAME</i>	<i>DEFINITION/DESCRIPTION/USES</i>
20	21	21	221		Maintenance and Repair Services	These codes are used to record the cost of minor repairs or maintenance, not required to be capitalized, performed by companies or individuals on property owned or leased by a state agency. These codes are not to be used for payments to state employees. Equipment or software purchases should not be charged to these codes. All expenditures must be reviewed by the Dept. of Personnel Privatization Program unless the state agency has a written waiver approved by the Program. Payments for these services are 1099 reportable.
20	21	21	225		Rentals	These codes are used to record payments for the temporary use of space, equipment and vehicles. This may include the rental of space (objects 2255 and 2256), equipment (object 2253), lease of vehicles from either the state motor pool (objects 2251-vehicle charge and 2252-mileage charge) or an external companies (2254). Payments for the rental of parking space not related to an employee in travel status should be recorded in object 2258. Use of state-owned cars and parking charges by employees in travel status should be charged to the appropriate travel object code. Payment for all types of rental services are 1099 reportable.

OGRP	OTYP	OCAT	OCLS	OBJT	ACCOUNT NAME	DEFINITION/DESCRIPTION/USES
------	------	------	------	------	--------------	-----------------------------

20	21	21			Purchased Property Services	Object codes within this object group, type, and category related to the purchase of services by a state agency. These codes should be used if the related budget for the expenditures comes from operating expenses LBLI as defined by section 10 (b) of the headnotes to the long bill or from special purposes LBLI.
20	21	21	221	2231	IT Hardware Maintenance/Repair	This code is used to record the cost of hardware maintenance services for PCs, peripherals, servers, memory devices, network components, etc.
20	21	21	221	2232	IT Software Maintenance/Upgrade	This code is used to record costs associated with yearly licensing, upgrade and warranty costs related to purchased application software systems. Includes upgrades, patches, help desk services, vendor charges for travel for site maintenance.
20	21	21	225	2260	Rental of IT Equipment - PC's	This code is used to record the rental of PCs and laptops that are a single unit, including hard disk, memory, CD drives, monitors, and pointing devices. Assets are not owned by the Department and therefore should be expensed in the current year.

<u>OGRP</u>	<u>OTYP</u>	<u>OCAT</u>	<u>OCLS</u>	<u>OBJT</u>	<u>ACCOUNT NAME</u>	<u>DEFINITION/DESCRIPTION/USES</u>
20	21	21	225	2261	Rental of IT Equipment - Server	This code is used to record the rental of computing devices used as server components and client server applications including e-mail sever, printer server and data storage server. Assets are not owned by the Department and therefore should be expensed in the current year.
20	21	21	225	2263	Rental of IT Equipment - Other	This code is used to record the rental of standalone devices and other peripherals such as printers, routers, concentrators, switches. Also includes the purchase of replacement or additional devices input or output devices purchased deparately from systems such as monitors, pointing devices disk drives, and additional memory cards Assets are not owned by the Department and therefore should be expensed in the current year.
20	25	26	261	2610	Advertising	This code is used to record charges relating to making people aware of or call their attention to specific things via the media. Examples include notices of meetings and help wanted ads for employee recruitment, capital construction related notices such bids or project close-out. All expenditures must be reviewed by the Dept. of Personnel Privatization Program unless the state agency has a written waiver approved by the Program. Payments for advertising services are 1099 reportable.

OGRP	OTYP	OCAT	OCLS	OBJT	ACCOUNT NAME	DEFINITION/DESCRIPTION/USES
------	------	------	------	------	--------------	-----------------------------

20	25	26	261	2611	Public Relations	This code is used to record charges for marketing services and related materials that agencies may develop or use to create a favorable public opinion of itself, one of its programs or the state. All expenditures must be reviewed by the Dept. of Personnel Privatization Program unless the state agency has a written waiver approved by the Program. Payments for these services are 1099 reportable.
20	25	26	261	2612	Other Marketing Expenses	This code is used charges for marketing related services that do not relate to either advertising or public relations. (Except for higher education institutions). All expenditures must be reviewed by the Dept. of Personnel Privatization Program unless the state agency has a written waiver approved by the Program. Payments are 1099 reportable.
20	25	26	263	2630	Communications Services from CITS - Network Services	This code is used to record charges for communication services purchased from CITS - Network Services in the Department of Personnel (General Support Services). This code should not be used for the purchase of communications equipment such as telephones.

<i>OGRP</i>	<i>OTYP</i>	<i>OCAT</i>	<i>OCLS</i>	<i>OBJT</i>	<i>ACCOUNT NAME</i>	<i>DEFINITION/DESCRIPTION/USES</i>
20	25	26	263	2631	Communications Services from Outside Sources	This code is used to record charges for communications services purchased from outside vendors. Some expenditures may need to be reviewed by the Dept. of Personnel Privatization Program unless the state agency has a written waiver approved by the Program. Examples include telephone local and long distance service and Internet service. This code should not be used for the purchase of communications equipment such as telephones. Payments for these services are 1099 reportable.
20	25	26	264	2640	Data Processing - CITS Computer Services - Purchased Services	This code is used to record charges for the purchase of computer services from CITS - Computer Services in the Department of Personnel. No payments to outside vendors should be included in this account.
20	25	26	264	2641	Data Processing- Other ADP Billings - Purchased Services	This code is used to record charges for the purchase of automated data processing services from outside vendors. This code is for purchased services and not to record the purchase of supplies or equipment. This code is not to be used for payments to employees. All expenditures must be reviewed the Dept. of Personnel Privatization Program unless the state agency has a written waiver approved by the Program. These services are 1099 reportable.

OGRP	OTYP	OCAT	OCLS	OBJT	ACCOUNT NAME	DEFINITION/DESCRIPTION/USES
20	25	26	266	2660	Insurance, Other than Employee Benefits	This code is used to record charges for all purchased insurance services except those related to employee benefits. Examples include premiums for property or liability insurance and fidelity insurance such as employee performance bonds.
20	25	26	268	2680	Printing and Reproduction Services	This code is used to record charges for the purchase of printing and reproduction services including photocopying and film processing. It should not be used for supplies. This code is not to be used for payments to employees. All expenditures must be reviewed the Dept. of Personnel Privatization Program unless the state agency has a written waiver approved by the Program. These services are 1099 reportable.
20	25	26	268	2681	Photocopy Reimbursement	This code is used to record charges for the reimburse employees for photocopying costs. This code is not 1099 reportable.
20	25	26	269	2690	Legal Services	This code is used to record charges for the purchase of legal services from either the Department of Law or from outside vendors. The purchase of legal services from an outside vendor are 1099 reportable. This code should not be used to pay claimant attorney fees. See object code 4119.

OGRP	OTYP	OCAT	OCLS	OBJT	ACCOUNT NAME	DEFINITION/DESCRIPTION/USES
------	------	------	------	------	--------------	-----------------------------

20	25	26	271	2710	Purchased Services - Medical Services	This code is used to record charges for the purchase of medical services from health or medical care providers, but not medical supplies or equipment. Examples include physician, nurse, dental, mental, eye care, physical therapy, diagnostic and medical laboratory services. This code is not to be used for payments to state employees. This code should only be used if the related budget is in an operating or special purpose long bill line item. All expenditures must be reviewed by the Department of Personnel Privatization Program unless the state agency has a written waiver approved by the Program. These services are 1099 reportable.
20	25	26	272	2720	Inmate Pay	This code is used to record payments to inmates of the State of Colorado for work that they do for the state. Only those agencies who pay inmates directly for services should use this code.
20	25	26	281	2810	Other Purchased Services - Freight	This code is used to record charges for the purchase of services related to transporting equipment or supplies between locations. This includes air and ground transportation but does not include postage. This service is not 1099 reportable.

<u>OGRP</u>	<u>OTYP</u>	<u>OCAT</u>	<u>OCLS</u>	<u>OBJT</u>	<u>ACCOUNT NAME</u>	<u>DEFINITION/DESCRIPTION/USES</u>
20	25	26	281	2820	Other Purchased Services	This code is used to record charges for the purchase of services that can not be classified elsewhere (Except for higher education institutions). No supplies or equipment should be charged to this code. All expenditures must be reviewed the Dept. of Personnel Privatization Program unless the state agency has a written waiver approved by the Program. This code is not to be used for payments to state employees. These services are 1099 reportable.
20	25	26	281	2830	Other Purchased Services - Office Moving	This code is used to record charges for purchasing services for office moves. It does not include supplies, equipment or things like painting or remodeling of an office. This code is not to be used for payments to state employees. All expenditures must be reviewed the Dept. of Personnel Privatization Program unless the state agency has a written waiver approved by the Program. These services are 1099 reportable.
20	25	26	281	2831	Other Purchased Services - Storage	This code is used to record charges related to the use of storage facilities for things belonging to the state. This includes storage costs for archived materials. All expenditures must be reviewed the Dept. of Personnel Privatization Program unless the state agency has a written waiver approved by the Program. This service is not 1099 reportable.

OGRP	OTYP	OCAT	OCLS	OBJT	ACCOUNT NAME	DEFINITION/DESCRIPTION/USES
20	31	31	310	3110	Other Supplies and Materials	This code is used to record charges for the purchase of supplies and materials that cannot be classified elsewhere (Except for higher education institutions). It should not be used for equipment.
20	31	31	312	3112	Automotive Supplies	This code is used to record charges for the purchase of automotive supplies and materials. This does not include gasoline charges for motor vehicles.
20	31	31	314	3114	Custodial and Laundry Supplies	This code is used to record charges for the purchase of custodial and laundry supplies and materials. It should not be used for the purchase of custodial or laundry services from outside vendors.
20	31	31	315	3115	Data Processing Supplies	This code is used to record charges for the purchase of data processing supplies and materials such as paper, disks, printer cartridges. It should not be used for the purchase of data processing services or equipment.
20	31	31	316	3116	Noncapitalized IT - Purchased Software	This code is used to record charges for the purchase of software. It should not be used for the purchase of computer related services, equipment or supplies.
20	31	31	317	3117	Educational Supplies	This code is used to record charges for the purchase of educational materials and supplies. It should not be used for the purchase of books, equipment or education related services.

<i>OGRP</i>	<i>OTYP</i>	<i>OCAT</i>	<i>OCLS</i>	<i>OBJT</i>	<i>ACCOUNT NAME</i>	<i>DEFINITION/DESCRIPTION/USES</i>
20	31	31	318	3118	Food and Food Service Supplies	This code is used to record charges for the purchase of food and food service materials and supplies. It should not be used for purchased food services or for equipment.
20	31	31	319	3119	Medical Laboratory and Supplies	This codes is used to record charges for the purchase of consumable supplies used in conjunction with medical testing or treatment of individuals or animals. Examples include bandages, antiseptics, crutches, nursing supplies and other non-capitalized medical equipment. It should not be used for the purchase of medical services or pharmaceuticals.
20	31	31	320	3120	Books/Periodicals/Subscriptions	This codes is used to record charges for the purchase of books, magazines and subscriptions should be charged to this account. Consideration should be given to capitalizing the costs of books and magazines if the purchase meets the capitalization criteria.
20	31	31	322	3122	Photographic Supplies	This code is used to record charges for the purchase of photographic supplies such as film, flashbulbs and film processing chemicals. Photographic supplies do not include supplies for photocopying.
20	31	31	323	3123	Postage	This code is used to record charges for postage. United Parcel Service (UPS) and Federal Express (Fed-Ex) charges are included in this object code.

OGRP	OTYP	OCAT	OCLS	OBJT	ACCOUNT NAME	DEFINITION/DESCRIPTION/USES
20	31	31	324	3124	Printing/Copy Supplies	This code is used to record charges for the purchase of printing and copy supplies and materials such as paper and toner.
20	31	31	327	3127	Road Maintenance Materials	This code is used to record charges for the purchase of road maintenance materials such as sand and gravel and not for other maintenance materials or supplies.
20	31	31	328	3128	Non-capitalized Equipment	This code is used to record the cost of all equipment that does not meet the current capitalization requirements. State Fiscal Rule 1-10 has the definition of what equipment should be capitalized. An agency may have a policy for capitalizing equipment at a lesser dollar value than the Fiscal Rules.
20	31	31	319	3129	Pharmaceuticals	This code is used to record charges for the purchase of all drugs and vaccines purchased for the treatment or prevention of disease in individuals or animals.
20	31	31	319	3130	Non-medical Laboratory and Supplies	This code is used to record charges for the purchase of non-medical laboratory and supplies such as test tubes, slides and chemicals.
20	31	31	329	3140	Noncapitalized IT - PC's	This code is used to record the purchase of PCs and laptops that are purchased as a single unit, including hard disk, memory, CD drives, monitors, and pointing devices. Assets do not meet the capitalization threshold and should be expensed in the current year.

<i>OGRP</i>	<i>OTYP</i>	<i>OCAT</i>	<i>OCLS</i>	<i>OBJT</i>	<i>ACCOUNT NAME</i>	<i>DEFINITION/DESCRIPTION/USES</i>
20	31	31	330	3141	Noncapitalized IT - Servers	This code is used to record the purchase of computing devices used as server components and client server applications including e-mail sever, printer server and data storage server. Assets do not meet the capitalization threshold and should be expensed in the current year.
20	31	31	330	3143	Noncapitalized IT - Other	This code is used to record the purchase of standalone devices and other peripherals such as printers, routers, concentrators, switches. Also includes the purchase of replacement or additional devices input or output devices purchased deparately from systems such as monitors, pointing devices disk drives, and additional memory cards Assets do not meet the capitalization threshold and should be expensed in the current year.
20	31	31	316	3216	Noncapitalized IT - Leased Software	This codes is used to record charges for leased software. Purchases of software or related ADP equipment or supplies should not be charged to this account.
20	41	41	410	4100	Other Operating Expenses	This is a miscellaneous code for any operating expense that cannot be classified elsewhere (Except for higher education institutions). It should only be used when no other appropriate account is available.

OGRP	OTYP	OCAT	OCLS	OBJT	ACCOUNT NAME	DEFINITION/DESCRIPTION/USES
20	41	41	411	4111	Prizes and Awards	This code is used to record payments for prizes and awards, except for such payments made to state employees (See codes 1340 and 1350). Examples include lottery promotional prizes and state fair premiums.
20	41	41	411	4112	Actual Damages - Physical Injury/Illness	This code is used for payments related to non-punitive actual damages attributable to physical injury or illness such as worker's compensation claims. This code should not be used to record punitive damages, emotional distress or pain and suffering caused by a physical injury or illness. This code is 1099 reportable.
20	41	41	411	4113	Actual Damages - Property	This code is used to record payments made for damages to a claimants property. These payments are not 1099 reportable.
20	41	41	444	4114	Punitive Damages - Physical Injury/Illness	This code is used for payments made as punishment for willful, malicious, or fraudulent behavior related to a physical injury or illness that are in addition to the actual damages incurred by the claimant. Payments charged to this code are 1099 reportable.
20	41	41	411	4117	Reportable Claims Against State	This code is used for payments made to claimants for things such as employment compromise agreements, lost profit claims, or emotional distress that are not reportable as wages or back pay. Amounts charged to this code should be charged against a special purpose or operating expense long bill line item.

OGRP	OTYP	OCAT	OCLS	OBJT	ACCOUNT NAME	DEFINITION/DESCRIPTION/USES
------	------	------	------	------	--------------	-----------------------------

20	41	41	411	4118	Gross Proceeds to Attorneys	This code is used to record payments for gross proceeds paid to an attorney or law firm originating from a claim against the state when it is not known how much of the payment represents attorney fees and regardless of whether the attorney is the exclusive payee. Payments charged to this codes are 1099 reportable.
20	41	41	411	4119	Claimant Attorney Fees	This code is used to record payments made to a claimant's attorney or law firm for legal representation on a claim against the state. If the payment represents more than just the legal fees, code 4118 should be used. Payments charged to this code are 1099 reportable.
20	41	41	414	4140	Dues and Memberships	This code is used to record charges related to dues or memberships. These should generally be paid on behalf of the state or for an individual who is representing the state.
20	41	41	418	4180	Official Functions	This code is used to record charges for official functions. In Fiscal Rule 2-7 there is a definition of what is appropriately charged to official functions. Training is not an official function.
20	41	41	418	4181	Customer Workshops	This code is use to record the costs associated with developing and conducting in-house training workshops attended primarily by external customers or other non-employees of the agency.

OGRP	OTYP	OCAT	OCLS	OBJT	ACCOUNT NAME	DEFINITION/DESCRIPTION/USES
------	------	------	------	------	--------------	-----------------------------

20	41	41	422	4220	Registration Fees	This code is used to record charges for fees and materials to attend conferences, seminars, or other employee training related courses conducted by the state agency that are not reportable on the employees W-2. Employee travel costs associated with training should be charged to the appropriate travel object code.
20	41	41	422	4221	Other Educational - W-2 Reportable	This code is used for charges related to employee training or other employee education courses, other than tuition to attend a higher education institution, that must be reported on an employee's W-2.
30	50	25			Travel	These codes are used to record expenditures on behalf of, or reimbursements made to, state employees and non-state employees in travel status. Includes costs for common carrier, state-owned aircraft or vehicle charges, per diems and personal vehicle use mileage reimbursements. Non state-owned vehicle charges by employees in travel status should be charged to object code 2254.

OGRP	OTYP	OCAT	OCLS	OBJT	ACCOUNT NAME	DEFINITION/DESCRIPTION/USES
50	57	58	588	5881	Distributions to Nongovernmental Organizations	This code is used to record payments to organizations, not individuals or employees, that are not governmental in nature. These payments are not for the purchase of services or goods, and are not for grants. These are payments for which the state does not receive commensurate value for the amount paid. This could include donations, support required by statute, or other miscellaneous payments.
50	57	58	589	5891	Distributions to Individuals	This code is used to record payments to individuals that are of a taxable nature and will generate a 1099. These payments are not for the purchase of a good or service, or for a grant. This payment may be to an employee if the payment is not a reimbursement or a personnel cost. This is essentially a miscellaneous expenditure code.
50	57	58	589	5892	Student Financial Aid	This code is used by institutions of higher education to record the distribution of student financial aid to students. These distributions are based on an award to the student from an official student aid program. This may include both need-based and non-need-based programs. This code should not be used for employee tuition assistance payments. Payments using this code will not generate a 1099.

OGRP	OTYP	OCAT	OCLS	OBJT	ACCOUNT NAME	DEFINITION/DESCRIPTION/USES
50	57	58	589	5893	Unclaimed Property/Escheats Payments	This code is used to record distributions from the State Treasurer's unclaimed property program. These represent the return of an asset to its rightful owner. Use by any agency other than the state treasury is most likely not appropriate.
50	57	58	589	5894	Non-Taxable Payments to Individuals	This code is used to record payments to individuals that are not of a taxable nature and use of this code will not generate a 1099. These payments are not for the purchase of a good or service, or for a grant. This payment may be to an employee that is not a reimbursement or a personnel cost. This is essentially a miscellaneous non-taxable expenditure code.
50	57	58	589	5895	Unemployment Benefits	This code is used by the Department of Labor and Employment to record the distribution of unemployment benefits to eligible individuals. These distributions are based on determined need and are a benefit program. Payments using this code will not generate a 1099. Use of this code by agencies other than Labor and Employment is most likely not appropriate.
50	57	59	599	5991	Refunds to Other State Agencies	This code is used to record a refund of revenue to another state agency when the refund is related to revenue earned in a previous fiscal year. These are not related to a tax revenue activity. This payment may or may not be appropriated. Refunds of revenue earned in the current year should be offset against the appropriate revenue source code.

OGRP	OTYP	OCAT	OCLS	OBJT	ACCOUNT NAME	DEFINITION/DESCRIPTION/USES
50	57	59	599	5992	Refunds to Nongov/Organizations	This code is used to record a refund of revenue to a party that is not either a state agency or an individual (i.e., another government or a business) when the refund is related to revenue earned in a previous fiscal year. These are not related to a tax revenue activity. This payment may or may not be appropriated. Refunds of revenue earned in the current fiscal year should be offset against the appropriate revenue source code.
50	57	59	599	5993	Refunds to Individuals	This code is used to record a refund of revenue to an individual when the refund is related to revenue earned in a previous fiscal year. These are not related to a tax revenue activity. This payment may or may not be appropriated. Refunds of revenue earned in the current fiscal year should be offset against the appropriate revenue source code.
60	61	62	621	6211	IT PC's - Direct Purchase	This code is used to record the purchase of PCs and laptops that are purchased as a single unit, including hard disk, memory, CD drives, monitors, and pointing devices. Asset should be capitalized and depreciated.
60	61	62	621	6212	IT Servers - Direct Purchase	This code is used to record the purchase of computing devices used as server components and client server applications including e-mail sever, printer server and data storgage server. Asset should be capitalized and depreciated.

OGRP	OTYP	OCAT	OCLS	OBJT	ACCOUNT NAME	DEFINITION/DESCRIPTION/USES
------	------	------	------	------	--------------	-----------------------------

60	61	62	621	6213	IT Software - Direct Purchase	This code is used to record the purchase of all software related to office productivity applications and off the shelf applications that fulfill special business needs. Examples include operating systems, mass storage management software, networkin support software, database management systems and e-mail systems. Asset should be capitalized and depreciated.
60	61	62	621	6214	IT Other - Direct Purchase	This code is used to record the purchase of standalone devices and other peripherals such as printers, routers, concentrators, switches. Also includes the purchase of replacement or additional devices input or output devices purchased deparately from systems such as monitors, pointing devices disk drives, and additional memory cards. Asset should be capitalized and depreciated.
60	63	64	641	6411	IT PC's - Lease Purchase	This code is used to record the lease purchase of PCs and laptops that are purchased as a single unit, including hard disk, memory, CD drives, monitors, and pointing devices. Asset should be capitalized and depreciated.
60	63	64	641	6412	IT Servers - Lease Purchase	This code is used to record the lease purchase of computing devices used as server components and client server applications including e-mail sever, printer server and data storgage server. Asset should be capitalized and depreciated.

OGRP	OTYP	OCAT	OCLS	OBJT	ACCOUNT NAME	DEFINITION/DESCRIPTION/USES
------	------	------	------	------	--------------	-----------------------------

60	63	64	641	6413	IT Software - Lease Purchase	This code is used to record the lease purchase of all software related to office productivity applications and off the shelf applications that fulfill special business needs. Examples include operating systems, mass storage management software, networkin support software, database management systems and e-mail systems. Asset should be capitalized and depreciated.
----	----	----	-----	------	------------------------------	---

60	63	64	641	6414	IT Other - Lease Purchase	This code is used to record the lease purchase of standalone devices and other peripherals such as printers, routers, concentrators, switches. Also includes the purchase of replacement or additional devices input or output devices purchased deparately from systems such as monitors, pointing devices disk drives, and additional memory cards. Asset should be capitalized and depreciated.
----	----	----	-----	------	---------------------------	--

60	64	65	231	2310	Purchased Construction Services	This code is to be used to record the costs of a contract related to construction activity. All expenditures must be reviewed by the Dept. of Personnel Privatization Program unless the state agency has a written waiver approved by the Program. Payments for these services are 1099 reportable.
----	----	----	-----	------	---------------------------------	--

60	64	65	231	2311	Construction Contractor Services	This code is a subset of object code 2310 and can be used by an agency if additional detail information for the types of services charged to 2310 is needed.
----	----	----	-----	------	----------------------------------	--

OGRP	OTYP	OCAT	OCLS	OBJT	ACCOUNT NAME	DEFINITION/DESCRIPTION/USES
60	64	65	231	2312	Construction Consultant Services	This code is a subset of object code 2310 and can be used by an agency if additional detail information for the types of services charged to 2310 is needed.
70	71	72	72	7410	Intradepartment Residual Equity Transfer	This code is used to record permanent transfer of fund equity between funds within a department. Typically used to close a fund.
70	71	72	730	7420	Interdepartment Residual Equity Transfer	This code is used to record permanent transfer of fund equity between departments and or funds. Typically used to close a fund.